

Exhibit 2

EATON & VAN WINKLE LLP

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MICHAEL O. HARDISON
PARTNER

DIRECT DIAL: (212) 561-3606
E-MAIL: MHARDISON@EVW.COM

April 11, 2008

VIA TELEFAX 212-221-1432

Keith Heard, Esq.
Burke & Parsons
100 Park Avenue
New York, New York 10017

Re: Hawknet v. Overseas Shipping Agency
07 Civ. 5912 (NRB)
Our File No. 4233-029

Dear Keith:

The Euros 1,600,000.00 transferred from TOM Shipping's account at eihbank to TOM Shipping's account at HASPA was originated by document proceeds under Letter of Credit No. FE 86001769 opened by the Central Bank of Iran (Bank Markazi Iran) issued at the order of Agricultural Support Services Co. (ASSC)(see attached letter dated April 11, 2008 received from eihbank). You already have a copy of Letter of Credit No. FE 86001769 (Second Hardison Declaration - Exhibit 1), the Freight Invoice addressed to ASSC (Second Hardison Declaration - Exhibit 2), and the Bill of Lading referencing Letter of Credit No. FE 86001769 (Second Hardison Declaration - Exhibit 3). We submit the eihbank letter and the other documents you possess fully establish from where the Euros 1,600,000.00 originated.

You also will note eihbank's statement that "Neither above letter of credit nor the above payment is related to Overseas Shipping Agency and/or MOS Overseas."

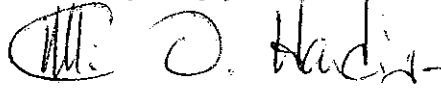
-2-

We ask that you confirm to us no later than Monday, April 14, 2008, that you will instruct The Bank of New York to release the restraint placed on TOM Shipping's funds.

We also ask counsel for Deilemar, who is receiving a copy of this letter, to confirm to us no later than Monday, April 14, 2008, that it will instruct The Bank of New York to release the restraint placed on TOM Shipping's funds.

Thank you for your prompt attention to this matter.

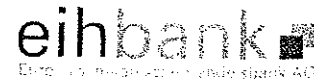
Very truly yours,

A handwritten signature in black ink, appearing to read "M. O. Hardison", with a stylized flourish at the end.

Michael O. Hardison

cc: Via Telefax

Honorable Naomi R. Buchwald (212-805-7927)
George Kontakis, Esq. (516-767-3605)



Europäisch-iranische Handelsbank AG • Postfach 10 13 04 • 20008 Hamburg

Depenau 2 • 20095 Hamburg

Tel.: +49 (40) 32 10 9 - 0
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S.W.I.F.T.-Adr.: EIHDEHH
Bankleitzahl 203 103 00

USt.-IdNr. DE 118513728

email: info@eihbank.de
www.eihbank.com

11.04.08

Ju-hh

**Our Payment of Euro 1,600,000.00 dated 17.03.2008
In favour of TOM Shipping Vermittlung GmbH, Hamburg**

We herewith confirm that the above payment for EUR 1,600,00.00 was originated by document proceeds under Letter of Credit No. FE 86001769, our Ref. EAI0836042, issued by order of Agricultural Support Services Co. (ASSC), No. 4, Fourth Alley Gandhi Street, Tehran/Iran, and opened by Central Bank of Iran (Bank Markazi Iran) in favour of TOM Shipping Vermittlung GmbH, Försterweg 22, 22525 Hamburg/Germany for freight charges of shipment of 30,000 MTs +/- 5 percent GTSP ex Lebanon to Iran, loaded aboard of M.V. Joudi.

Furthermore we confirm that we carried out the instruction from TOM Shipping Vermittlung GmbH to pay the above proceeds directly into their account No. 1280287119 with HASPA Hamburger Sparkasse, Hamburg.

Neither above letter of credit nor the above payment is related to Overseas Shipping Agency and/or MOS Overseas.

Yours faithfully

EUROPÄISCH-IRANISCHE HANDELSBANK AG



TRANSMISSION VERIFICATION REPORT

TIME : 04/11/2008 13:12
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER. # : 000H5J654564

DATE, TIME	04/11 13:11
FAX NO. /NAME	12122211432
DURATION	00:00:59
PAGE(S)	04
RESULT	OK
MODE	STANDARD
	ECM

EATON & VAN WINKLE

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FACSIMILE TRANSMISSION COVER SHEET

DATE: April 11, 2008

To: Keith Heard, Esq. Fax Number: 212-221-1432

cc: Honorable Naomi R. Buchwald Fax Number: 212-805-7927

George Kontakis, Esq. Fax Number: 516-767-3605

FROM: Michael O. Hardison

Client: 4233-029

TOTAL PAGES (including cover): 4

REMARKS:

TRANSMISSION VERIFICATION REPORT

TIME : 04/11/2008 13:14
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER.# : 000H5J654564

DATE, TIME	04/11 13:14
FAX NO./NAME	12128057927
DURATION	00:00:58
PAGE(S)	04
RESULT	OK
MODE	STANDARD ECM

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TRANSMISSION VERIFICATION REPORT

TIME : 04/11/2008 13:17
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER.# : 000H5J654564

DATE, TIME	04/11 13:16
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MODE	STANDARD ECM

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